

SECTION 2. This proposed constitutional amendment shall be submitted to the voters at an election to be held November 5, 1991. The ballot shall be printed to provide for voting for or against the proposition: "The constitutional amendment to increase from 20 percent to 50 percent the percentage of Texas water development bonds previously authorized by Texas voters that may be issued for economically distressed areas."

Adopted by the Senate on April 18, 1991, by the following vote: Yeas 30, Nays 0.

Adopted by the House on May 17, 1991, by the following vote: Yeas 125, Nays 9, one present not voting.

Filed with the Secretary of State, May 21, 1991.

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### S.J.R. No. 39

#### SENATE JOINT RESOLUTION

proposing a constitutional amendment to exempt from property taxes certain property in an enterprise zone.

*Be it resolved by the Legislature of the State of Texas:*

SECTION 1. Article VIII of the Texas Constitution is amended by adding Section 1-k to read as follows:

*Sec. 1-k. (a) A county, junior college district, or municipality, including a home-rule municipality, may exempt tangible personal property from ad valorem taxation if:*

*(1) the property is acquired in or brought into the state in an enterprise zone to be forwarded outside the state, whether the intention to forward the property outside the state is formed or the destination to which the property is forwarded is specified when the property is acquired or brought into the state in an enterprise zone;*

*(2) the property is assembled, stored, repaired, maintained, manufactured, processed, or fabricated in the enterprise zone;*

*(3) the property is transported outside the state not later than 175 days after the date that the person acquired the property or brought it into the state in an enterprise zone; and*

*(4) the person who acquired the property or brought the property into the state in an enterprise zone is a qualified business.*

*(b) A county, junior college district, or municipality, including a home-rule municipality, may exempt property under Subsection (a) of this section if the governing body of the county, junior college district, or municipality enters into a written agreement with the qualified business that states the duration of the exemption and the terms upon which the exemption shall be granted. Any official action to exempt property under Subsection (a) of this section must be taken before April 1 of the first year in which the property otherwise would be taxed, and if the action is taken before that time, the exemption applies for the period specified in the written agreement.*

*(c) In this section, "enterprise zone" means an area that:*

*(1) has been designated as an enterprise zone by a state agency responsible for economic development; and*

*(2) meets qualifications established by general law that include the requirement that the area of the designated zone be an area with pervasive poverty, unemployment, and economic distress.*

*(d) In this section, "qualified business" means a business that meets the qualification established by general law that includes the requirement that the qualified business is actively engaged in a new business in the enterprise zone or is expanding a business that is already active in the enterprise zone.*

SECTION 2. This constitutional amendment shall be submitted to the voters at an election to be held November 5, 1991. The ballot shall be printed to provide for voting for or against the proposition: "The constitutional amendment authorizing the exemption from ad valorem taxes of certain property in an enterprise zone."

Adopted by the Senate on May 6, 1991, by the following vote: Yeas 29, Nays 1.

Adopted by the House on May 22, 1991, by the following vote: Yeas 136, Nays 0, one present not voting.

Filed with the Secretary of State, May 24, 1991.

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S.J.R. No. 42

SENATE JOINT RESOLUTION

proposing a constitutional amendment authorizing a county education district by election to adopt certain residence homestead exemptions and to provide for the taxation of certain tangible personal property.

*Be it resolved by the Legislature of the State of Texas:*

SECTION 1. Article VIII, Section 1-b(e), of the Texas Constitution is amended to read as follows:

(e) The governing body of a political subdivision, *other than a county education district*, may exempt from ad valorem taxation a percentage of the market value of the residence homestead of a married or unmarried adult, including one living alone. *In the manner provided by law, the voters of a county education district at an election held for that purpose may exempt from ad valorem taxation a percentage of the market value of the residence homestead of a married or unmarried adult, including one living alone.* The percentage may not exceed ~~[forty percent (40%) for the years 1982 through 1984, thirty percent (30%) for the years 1985 through 1987, and] twenty percent [(20%) in 1988 and each subsequent year]~~. However, the amount of an exemption authorized pursuant to this subsection may not be less than Five Thousand Dollars (\$5,000) unless the legislature by general law prescribes other monetary restrictions on the amount of the exemption. An eligible adult is entitled to receive other applicable exemptions provided by law. Where ad valorem tax has previously been pledged for the payment of debt, the governing body of a political subdivision may continue to levy and collect the tax against the value of the homesteads exempted under this subsection until the debt is discharged if the cessation of the levy would impair the obligation of the contract by which the debt was created. The legislature by general law may prescribe procedures for the administration of residence homestead exemptions.

SECTION 2. Article VIII, Section 1-b(b), of the Texas Constitution is amended to read as follows:

(b) ~~The [From and after January 1, 1973, the]~~ governing body of any county, city, town, school district, or other political subdivision of the State, *other than a county education district*, may exempt by its own action not less than Three Thousand Dollars (\$3,000) of the market value of residence homesteads of persons, married or unmarried, including those living alone, who are under a disability for purposes of payment of disability insurance benefits under Federal Old-Age, Survivors, and Disability Insurance or its successor or of married or unmarried persons sixty-five (65) years of age or older, including those living alone, from all ad valorem taxes thereafter levied by the political subdivision. As an alternative, upon receipt of a petition signed by twenty percent (20%) of the voters who voted in the last preceding election held by the political subdivision, the governing body of the subdivision shall call an election to determine by majority vote whether an amount not less than Three Thousand Dollars (\$3,000) as provided in the petition, of the market value of residence homesteads of disabled persons or of persons sixty-five (65) years of age or over shall be exempt from ad valorem taxes thereafter levied by the political subdivision. *In the manner provided by law, the voters of a county education district at an election held for that purpose may exempt an amount*